

Previous references.

Later references.

1894
1894
(Municipal)

File No. 194-94

Serial Nos. 55+56

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 55+56

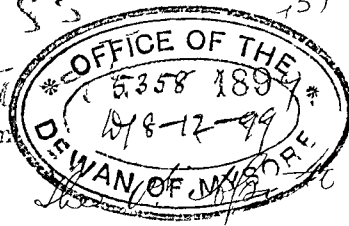
Part B. for December 1899

SUBJECT.

Gchoi Taxation in the Bangalore City
Municipality

- 55 No $\frac{5558}{559-99}$ of 8-12-99 from the J A Resident
Bangalore City Municipality regarding the Constitution
of bonded warehouses and the granting of refunds.
56. No $\frac{6788}{27194-94}$ of 13-12-99 to the President Bangalore
City Municipality
- G. R. S. 58 Forwards copy of the above

file on the subject is before the
Dewan. 9/12/99



L895

a copy of the Resolⁿ
letter be forwarded to
the Secy, Bangalore City
Municipal Commⁿ for
information?

Sub to Secy

9-12-99

for after approval by the
Rev for I. O. & whom
please submit to me

Sub to Rev C. & D. 10-12-99
11/12/99
4853

To Dewan
The Secy. to the GOVT. of MYSORE,
C. & R. DEPT.

Dated 8th December 1899

Despatched

Received

General No. 555-58
No. 559-99

Enclosure No.

Forwarding copy of letter
from the 1st Apr^l Resolⁿ to the
Pres^t, mun^l Commⁿ C & M
Station, Bangalore re Octro
taxation in municipalities

un

11/12/99

Send to Secy for approval
Please if

12-12-99

A. S. Chav
9/13/12

To the Secy, mun^l Commⁿ Bangalore

6748 9/13/12/99
A. S. Chav 11/12/99 Submitted The

References to be made.

No. 5558
559779

Copy of the following letter forwarded to the

12067

Letter No. 5269 dated the 23rd November 1899

from the First Assistant to the Resident in Mysore, to

the President, Municipal Commission, Civil and Military

Station of Bangalore.

2. At present no arrangements exist in the

Civil and Military Station for passing articles through the limits of the Municipality under bond or for granting a refund on exit of duties levied on entrance. But the recent imposition of octroi on various articles, which will come into force during the last quarter of this year, necessitates the early adoption of rules for this purpose.

3. A Municipal Notice No. 3809 dated the 4th November 1897, containing draft bye-laws for the constitution of a bonded ware-house and for the granting of refunds has been brought to the notice of the Officiating Resident. No final action appears to have been taken upon this notice; but it will probably be found to be a convenient basis for the drawing up of the rules which are now required.

Mr. Crawford would be prepared to sanction the greater number of the rules contained in this draft, but on the following points ^{such} modification seems desirable:-

(a) Rule 21. The proviso that no refund shall be given unless goods are exported within one month from the date on which octroi was levied is calculated ^{to} hamper trade and to do away with the benefits of the system of refunds. It is true that the Municipal Commission is empowered under section 137(2) of the Bangalore Municipal Law to provide a period of limitation after which no claim for refund of octroi shall be entertained. But the period proposed would be far too short. In the Poona Municipality the period of limitation is twelve months; and in the other important Indian Municipalities no limit is fixed. The Officiating Resident would recommend in the interests of trade that no limit be fixed for Bangalore.

(b) Rule 22 It does not seem to be necessary to insist on proof that goods on which a refund is claimed have already paid import duty. It may be assumed that every article liable to octroi which is found within the Municipality has paid

Octroi on entrance, and, if this is the case, no proof of payment is required. Goods are continually broken in bulk after import into the Municipality, and they may change hands a number of times before they are finally exported. If the production of the original receipt for Octroi duty were insisted on, the practical result would be that only the original importer could obtain a refund on export, and a heavy tax would be imposed on any exchange business that may exist in Bangalore. This could not fail eventually to react⁺ on the general prosperity of the town. It would be better if the principles laid down in rule XV of the refund rules of the Lucknow Municipality (page 71) were followed in this matter.

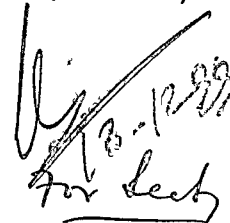
4. I am to ask that this question may receive the early attention of the Municipal Board in order that the rules may be brought into force by the 1st Jan^y 1900th the date from which the recently sanctioned octroi will be levied.

Glms St (44) R 28765
no 10727/27/1499 L 1047
no 6788 27/13/12/99
no 7194-94

The President
Bangalore City M^r

From the same
no 10727/27/1499 L 1047

Has the honor to
forward herewith for
information copy of
the Asst Dist's memo no
5558 dated 8th Decr 99
559-99
forwarding to the ~~Dist~~
for information his letter
no 5269 dated the 23rd
Novr 1899 to the Provost
of the M^r Comm, C & M
Station, Bangalore in re
~~the~~ Octroi taxation in ~~the~~
Bangalore

By order

for Secy
27/12/99

leg and 5 of e

William

10/11/18